



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

NICK A. KHOURI
STATE TREASURER

May 8, 2018

Timothy Dust
The F.P. Horak Company
P.O. Box 925
Bay City, MI 48708

Dear Sir/Madam:

The State Tax Commission (Commission) has received a request from City of Bay City to revoke the personal property component of Industrial Facilities Exemption Certificate number 2010-077, issued to The F.P. Horak Company, located in the City of Bay City, Bay County. In accordance with Section 15(3) of Public Act 198 of 1974, as amended, the State Tax Commission offered the certificate holder the opportunity for a hearing regarding this request for revocation and they did not respond.

At their June 5, 2018 meeting, the State Tax Commission considered and approved the revocation request. Enclosed is the Order of Revocation revoking the personal component of this certificate effective December 31, 2018, for the 2019 tax year.

If you have further questions regarding this information, please contact the Property Services Division at (517) 373-3302.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure

By Certified Mail

cc: Clerk, City of Bay City
Assessor, City of Bay City
Bay County Equalization Department
Bay County Board of Commissioners
Bay City School District
Bay-Arenac ISD
Delta College



STATE TAX COMMISSION
ORDER OF REVOCATION
Industrial Facility Exemption Certificate

Certificate Number **2010-077**

Certificate Holder: **The F.P. Horak Company**

Facility Location: **City of Bay City**

County of **Bay**, State of Michigan

Pursuant to the requirements of Section 15(3) of Public Act 198 of 1974, as amended, upon receipt of a written request for revocation of an Industrial Facilities Exemption Certificate by the local unit and after offering an opportunity for a hearing, the State Tax Commission shall by order revoke the certificate in whole, or in part, with respect to its real and/or personal property component(s), whichever shall be requested.

The State Tax Commission received a request from City of Bay City to revoke the personal property component of Industrial Facilities Exemption Certificate number 2010-077, issued to The F.P. Horak Company, located in the City of Bay City, Bay County. At their June 5, 2018 meeting, the State Tax Commission considered and approved the revocation request.

Therefore, it is ordered that the personal property component of Industrial Facility Exemption Certificate number 2010-077 be revoked effective **December 31, 2018, for the 2019 tax year.**



Douglas B. Roberts, Chairman
State Tax Commission

A TRUE COPY
ATTEST:

Janay Jenkins
Michigan Department of Treasury